

# PROGRAMME PROJECT REPORT

Master of Commerce (M. Com)

Online



Centre for Distance and Online Education  
Guru Ghasidas Vishwavidyalaya  
(A Central University)  
Bilaspur, Chhattisgarh

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Director  
Center for Distance and Open Education  
Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

**1. Name of the program:** Master of Commerce (M.Com.)

**2. Mode of Study:** Online (Semester system);

Teaching and learning through Self Learning Materials (SLMs), Video lectures, Online Interactions and feedback

### **3. PURPOSE OF THE PROGRAMME:**

The commerce stream has witnessed a sea change over the past decades, with a range of specialisations and career options emerging in recent years. Commerce education is specialisation to develop the required knowledge, skills and attitudes for the successful handling of trade, commerce and industry. M.Com is the most exalted two year full time postgraduate programme in commerce. The 2-year course delves deeper into the functioning of the economy, capital, revenue, trade, taxes, etc. taught in B.Com. The course aims at providing specialization to the students in the field of Finance and Marketing. The course provides an extreme and rigorous base for teaching, research and allied business administration. The programme is well received in the industry and for years had been serving the needs of managerial cadre. The course serves the needs of academics and prepares students for research and teaching.

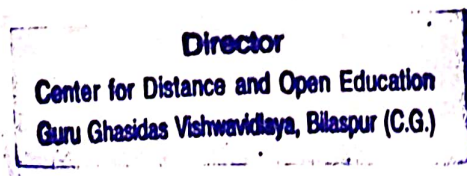
### **4. PROGRAMME OBJECTIVES:**

The CDOE GGV M.Com programme aims to provide:

- A Conceptually sound and up-to-date theoretical knowledge to students for higher studies and career orientation towards teaching
- Basic orientation towards developing research questions and finding solutions for the same
- Courses designed in a way to make students industry ready
- Incorporating such courses which aligns with the Government's vision towards Skill India and Stand-up India Programmes
- Developing the managerial ability and skills to lead the India for transparent yet competitive corporate environment

### **5. LEARNING OUTCOMES OF THE PROGRAMME**

The CDOE GGV M.Com. Programme outcomes primarily aim towards:



- Imparting knowledge of business, commerce and trade and managing business through marketing, banking, insurance, finance, accounting, auditing, laws and tax practices
- Developing the basic understanding about research in the major areas of commerce and management and to develop the analytical and diagnostic skills for critically interpret the data in real world and to contribute in the corporate and society through research outcomes
- Enabling the entrepreneurial skills and proficiency to manage small as well as large enterprises and to improve its financial health, efficient risk and working capital management in product and project development and start new venture or start-up for generating employment.

#### **6. PROGRAMME OUTCOMES (POs):**

PO1: Fundamentals: Enhancing knowledge of Accountancy, Taxation, Finance, Marketing, and Human Resource related practices.

PO2: Problem Solving Skills: Ability to imbibe problem solving skills of real-life businesses.

PO3: Applicability: Developing expertise to apply the knowledge into application in different forms of business organisations.

PO4: Auditing: Vouching and Verification of assets and liabilities of business organisations.

PO5: Ethical Practices: Identification, Promotion, and Encouragement of Ethical business practices among the different organisations.

PO6: Environmental Concern: Analysing businesses from the perspective of environmental friendly point of view.

#### **7. PROGRAMME SPECIFIC OUTCOMES (PSOs):**

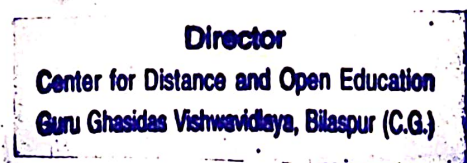
As the course is designed to augment specialisations in the field of Accounting, Finance, Human Resource, and Marketing; PSOs are set in accordance to help students to arrive at such outcomes.

PSO1: Identifying, and applying concepts acquired through specialisation opted by the student in real business practices.

PSO2: Knowledge of Database, software, and hand-on experience of using these tools in the field of specialization.

PSO3: Inculcation of better decision making, managerial skills, and leadership qualities to excel in the field of study.





# PROGRAMME PROJECT REPORT

Bachelor of Commerce (Hons.)

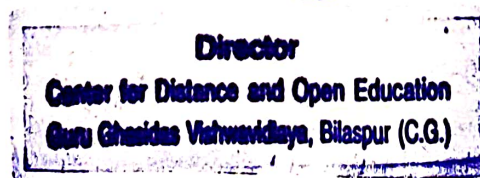
Online



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**1. Name of the program:** Bachelor of Commerce (Hons.)

**2. Mode of Study:** Online (Semester system):

Teaching and learning through Self Learning Materials (SLMs), Video lectures,  
Online Interactions and feedback

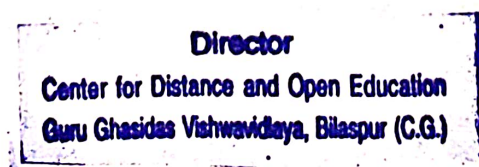
**3. Purpose of the Programme**

The Purpose of this programme has been designed to promote understanding of the issues confronting the business world and the economy as a whole. The program will help understand various systems, policy framework, and strategies needed to administer the rapid changes in an organization's globally-oriented environment. This program will instill in the students the knowledge and capability of understanding the business world and its complexities. It will also develop the ability and competence to have a problem-solving approach towards the issues which accompany the dynamism attached to the business world. This degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing the employability options of the students.

**4. Programme Outcomes (POs)**

The students can get the knowledge, skills and attitudes during the end of the B.com (Honours) course.

- ✓ By goodness of the preparation, they can turn into a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.
- ✓ Students will prove themselves in different professional exams like C.A., C S, CMA, State-PSC, and UPSC. As well as other co-erces.
- ✓ The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
- ✓ Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.
- ✓ Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.
- ✓ Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- ✓ Students will be able to do their higher education and can make research in the field of finance and commerce.





Dated: 30/08/2025

### Declaration

It is hereby affirmed that the preparation and development of *Self-Learning Material (SLM)* and *E-Learning Material* are being complied with as per the Regulations prescribed under **Annexure VII: Guidelines on Self-Learning Material and E-Learning Material**.

For Online Mode, the E-Learning Materials have been designed and developed in accordance with the **four-quadrant approach** as per the UGC (Credit Framework for Online Learning Courses through SWAYAM) Regulations, 2016, namely:

1. **Quadrant I – e-Tutorial:** Video and Audio Content in an organised form, including Animations, Simulations, Video Demonstrations, Virtual Labs, etc., with transcription of the video.
2. **Quadrant II – e-Content:** Self-instructional material, e-Books, illustrations, case studies, presentations, and web resources such as related links, open-source content, research papers, journals, articles, and other relevant references.
3. **Quadrant III – Discussion Forum:** Provision for raising queries and clarifying doubts in near real-time by the Course Coordinator or his/her team.
4. **Quadrant IV – Assessment:** Problems and solutions in the form of Multiple Choice Questions, Fill in the Blanks, Matching Questions, Short/Long Answer Questions, Quizzes, Assignments, Discussion Topics, FAQs, and clarifications on misconceptions.

The above requirements have been duly complied with and are hereby attested and endorsed.

Prof. Manish Shrivastava  
Director, CDOE